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FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

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CLERK'S OFFICE
AT BALTIMORE

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA

v.

MICHAEL L. MCDONALD,

Defendant.

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CRIMINAL NO. GLR 21cr444
(Tax Evasion, 26 U.S.C. § 7201; Willful
Failure to File Tax Return, 26 U.S.C.
§ 7203)

UNDER SEAL

INDICTMENT

COUNT ONE

(Tax Evasion)

The Grand Jury for the District of Maryland charges:

During the calendar year 2016, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 18, 2017, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax, **MICHAEL L. MCDONALD**, from in or about February 2016 through in or about December 2016, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for calendar year 2016, by committing the following affirmative acts, among others: submitting false W-4 forms.

26 U.S.C. § 7201

COUNT TWO

(Failure to File Tax Return)

The Grand Jury for the District of Maryland further charges:

During the calendar year 2016, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received gross income in excess of \$4,050.

By reason of such gross income, **MICHAEL L. MCDONALD** was required by law, on or before April 18, 2017, to make an income tax return to the Internal Revenue Service stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, **MICHAEL L. MCDONALD** did willfully fail, on or about April 17, 2017, to make an income tax return.

26 U.S.C. § 7203

COUNT THREE

(Tax Evasion)

And the Grand Jury for the District of Maryland further charges:

During the calendar year 2017, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 17, 2018, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax, **MICHAEL L. MCDONALD**, from in or about February 2017 through in or about November 2017, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for calendar year 2017, by committing the following affirmative acts, among others: submitting false W-4 forms.

26 U.S.C. § 7201

COUNT FOUR

(Failure to File Tax Return)

The Grand Jury for the District of Maryland further charges:

During the calendar year 2017, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received gross income in excess of \$4,050. By reason of such gross income, he was required by law, following the close of calendar year 2017, and on or before April 17, 2018, to make an income tax return to the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, **MICHAEL L. MCDONALD** did willfully fail, on or about April 16, 2018, to make an income tax return.

26 U.S.C. § 7203

COUNT FIVE

(Tax Evasion)

And the Grand Jury for the District of Maryland further charges:

During the calendar year 2018, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2019, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax, **MICHAEL L. MCDONALD**, from in or about February 2018 through in or about April, 2018, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for calendar year 2018, by committing the following affirmative acts, among others: submitting false W-4 forms.

26 U.S.C. § 7201

COUNT SIX

(Failure to File Tax Return)

The Grand Jury for the District of Maryland further charges:

During the calendar year 2018, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

a resident of Baltimore, Maryland, had and received gross income in excess of \$5. By reason of such gross income, he was required by law, following the close of calendar year 2018, and on or before April 15, 2019, to make an income tax return to the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, **MICHAEL L. MCDONALD** did willfully fail, on or about April 15, 2019, to make an income tax return.

26 U.S.C. § 7203

COUNT SEVEN

(Failure to File Tax Return)

The Grand Jury for the District of Maryland further charges:

During the calendar year 2019, in the District of Maryland and elsewhere,

MICHAEL L. MCDONALD

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a resident of Baltimore, Maryland, had and received gross income in excess of \$5. By reason of such gross income, he was required by law, following the close of calendar year 2019, and on or before ^{JULY 15,} ~~April 15,~~ 2020, to make an income tax return to the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, **MICHAEL L. MCDONALD** did willfully fail, on or about April 15, 2020, to make an income tax return.

26 U.S.C. § 7203

Erek L. Barron / KQ
Erek L. Barron
United States Attorney

A TRUE BILL:

[Signature]
SIGNATURE REDACTED

Foreperson *[Signature]*

4/10/2024
Date